survey works are proposed to be taken up in 1113, provision is made for the opening of a special survey class and for the continuance of the present temporary Survey School, Kottayam.

14. *Income Tax Department.*—It is considered urgently necessary to arrange for a thorough overhaul and re-organisation of the Income Tax Department, in consequence of the recent amendments to the Regulation and for the purpose of improving the procedure followed and tightening up the control in regard to assessment and collection of the tax so as to minimise the chances of considerable leakages of revenue and to counteract clever ruses evidently adopted at present to evade payment in several cases. With a view therefore to examine the working of the department, to suggest measures for improvement and to effect a thorough re-organisation, it is proposed to obtain the services of an experienced Income Tax Officer from British India for a period of 6 months on a pay of Rs 600 per mensem. The two temporary Income tax Collectors at Trivandrum and Alleppey are also proposed to be continued during the coming year. A provision of about Rs 14,500 has accordingly been made in the budget for the above purposes. It is also proposed to put on special duty one of our Senior Revenue Officers to conduct the work of the Department under the general supervision of the Land Revenue Commissioner.

15. *Excise.*—It is essential to launch on a continuous, systematic, and determined drive against the smuggling of tobacco that is being undoubtedly carried on in the Northern Frontiers of this State, and that is depriving the State of considerable legitimate revenue estimated at between 10 to 20 lakhs of rupees. The smuggling has become of late the regular business of well organised gangs of unscrupulous characters who appear to be backed up from behind the screen by apparently respectable capitalists. The extent of the malpractices now resorted to is evident from the figures of tobacco consumption near the Frontier and at a distance from the Frontier. For instance the average annual consumption of tobacco per head at Parur is about 2 lbs, while at Nagercoil it is about 10 lbs. As a result of the prevailing economic depression, the ranks of the gangs of smugglers have swelled considerably and their nefarious transactions have become more extensive. The inevitable consequence of the increased activities of the smugglers is the marked fall in the consumption of duty-paid tobacco. This is evident from the fact that the quantity consumed during 1111 has gone much below the quantity consumed during the year 1103. The

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